



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंजिल 4th Floor, हड्को भवन **HUDCO Bhawan**, इश्वर भुवन रोड **Ishwar Bhuvan Road**
नवरंगपुरा **Navrangpura**, अहमदाबाद **Ahmedabad - 380 009**
दूरभाष क्रमांक **Tel. No. 079-26589281**

DIN - 20250771MN0000424574

क	फाइल संख्या FILE NO.	S/49-489/CUS/MUN/2024-25 S/49-137/CUS/MUN/JUL/2025-26 S/49-138/CUS/MUN/JUL/2025-26 S/49-139/CUS/MUN/JUL/2025-26
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP-126 to 129 -25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
	दिनांक DATE	11.07.2025
ड	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	(1) MCH/1064/DC/MK/Gr. VI/2021-22 dated 16.07.2021 passed by the Additional Commissioner of Customs, Mundra . (2) MCH/DC/AA/671/2020-21 dated 31.12.2020 passed by the Deputy Commissioner of Customs, Mundra (3) MCH/DC/AA/671A/2020-21 dated 30.12.2020 passed by the Deputy Commissioner of Customs, Mundra (4) MCH/ADC/SK/46/2021-22 dated 05.08.2021 passed by Additional Commissioner of Customs, Mundra



च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	11.07.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Rajat International H.No. 1776/F, Mohalla Rampura, Hisar, Haryana-125001



1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है।
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं।
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल।
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो।
(ब)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी।
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
	युपरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	काउट फी एक्ट, 1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए।
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु. 1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां। यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the

	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.				
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं।				
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :				
	<table border="0"> <tr> <td style="vertical-align: top;">सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td> <td>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</td> </tr> <tr> <td style="vertical-align: top;">दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td> <td>2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td> </tr> </table>	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench				
दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	<p>सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-</p> <p>Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -</p> <p>(क) अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार रुपए।</p> <p>(a) where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;</p> <p>(ख) अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पाँच हजार रुपए</p> <p>(b) where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;</p> <p>(ग) अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हजार रुपए।</p> <p>(c) where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees</p> <p>(घ) इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।</p> <p>(d) An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.</p>				
6.	<p>उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए।</p> <p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>				

ORDER-IN-APPEAL

Following four appeals have been filed by M/s. Rajat International, H.No. 1776/F, Mohalla Rampura, Hisar, Haryana-125001 (hereinafter referred to as 'appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original (hereinafter referred to as 'the impugned order') passed by the Additional/Deputy Commissioner, Customs, Custom House, Mundra (hereinafter referred to as the 'adjudicating authority') as per Table-I below

Table-I

Sr. No.	Appeal No.	OIO No. & date
1	S/49-489/CUS/MUN/2024-25	MCH/1064/DC/MK/Gr. VI/2021-22 dated 16.07.2021 passed by the Additional Commissioner of Customs, Mundra.
2	S/49-137/CUS/MUN/JUL/2025-26	MCH/DC/AA/671/2020-21 dated 31.12.2020 passed by the Deputy Commissioner of Customs, Mundra.
3	S/49-138/CUS/MUN/JUL/2025-26	MCH/DC/AA/671A/2020-21 dated 30.12.2020 passed by the Deputy Commissioner of Customs, Mundra.
4	S/49-139/CUS/MUN/JUL/2025-26	MCH/ADC/SK/46/2021-22 dated 05.08.2021 passed by Additional Commissioner of Customs, Mundra.



2. As the issue involved in all the above appeals are similar, facts of the case in the Appeal at Sr No. 1 of the Table above are taken as representative facts for consideration. The issue involved, in brief, is that the appellant had filed Bills of Entry for clearance of Broom sticks, packed in 50 Kgs, imported by them and classified the same under Customs Tariff Heading 96031000 of Customs Tariff Act, 1962. The appellant had claimed the exemption from payment of Integrated Goods and Services Tax (IGST) in terms of Sr. No. 144 of Notification No. 02/2017-Integrated Tax (Rate) dated 28.06.2017. The Bills of Entry were assessed accordingly, and goods were cleared. Subsequently, during the course of audit conducted by the officers of Customs Revenue Audit, it came to the notice of the department that the exemption from payment of IGST under Sr. No. 144 of the Notification No. -Integrated Tax (Rate) dated 28.06.2017 was available to the goods "Muddhas made of sarkanda and phool bahari jhadoo", whereas the description of imported goods declared by the appellant indicated that the imported goods were "Broom Sticks" packed in bulk, which

is correctly classifiable under Sr. No. 260 of Schedule -I of the Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017. The relevant entries of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 and Notification No. 02/2017-Integrated Tax (Rate) dated 28.06.2017 are reproduced below:

Schedule-I of Notification No. 01/2017-Integrated Tax(Rate) dated 28.06.2017

S.No	Chapter/Heading/Subheading/Tariff Item	Description of goods
260	9603 10 00	Broomsticks

Schedule of Notification No. 02/2017-Integrated Tax(Rate)- dated 28.06.2017

S.No	Chapter/Heading/Subheading/Tariff Item	Description of goods
144	9603	Muddhas made of sarkanda and phool bahari jhadoo

2.1 In view of the above legal position, the department was of the view that the description of imported goods declared by the appellant in the Customs document i.e “broom sticks”, correctly conforms with the description of goods given against Sr. No. 260 of the Schedule-I of Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017 instead of Sr. No. 144 of the Notification No. 02/2017-Integrated Tax (Rate) dated 28.06.2017 declared by the appellant. Therefore, it appeared that the appellant had wrongly classified the imported goods for payment of IGST. Further, the Broom Sticks classified under Sr. No. 260 of the Schedule-I of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 attracted IGST at the rate of 5%, and hence it appeared that the appellant had short paid the IGST on such imports. Accordingly, Show Cause Notices were issued to the appellant demanding IGST not paid by the appellant against Bills of Entry as listed in Annexure to the respective show cause notices. While deciding the show cause notices, the adjudicating authority has, in the impugned orders, observed that the subject goods are correctly classifiable under Sr. No. 260 of Schedule-I of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, which attracted IGST at the rate of 5%.

2.2 Thereafter, the adjudicating authority has passed the impugned orders as mentioned in Table-I above confirming the duty under Section 28 of the Customs Act, 1962 alongwith interest under Section 28AA of the Act, and imposed penalties under Sections 114A / 117 of the Customs Act, 1962 as detailed in Table-II below.

Table-II

Sr. No.	OIO No. and date	Amount of IGST confirmed (Rs.)	Penalty imposed (Rs.)	Section under which penalty imposed
1	MCH/1064/DC/MK/Gr.-VI/2021-22 dated 16.07.2021 passed by Deputy Commissioner of Customs, Mundra	6,59,492/-	65,950/-	117
2	MCH/DC/AA/671/2020-21 dated 31.12.2020 passed by Deputy Commissioner of Customs, Mundra	3,65,443/-	37000/-	117
3	MCH/DC/AA/671A/2020-21 dated 30.12.2020 passed by Deputy Commissioner of Customs, Mundra	4,32,961/-	4,32,961/-	114A
4	MCH/ADC/SK/46/2021-22 dated 05.08.2021 passed by Additional Commissioner of Customs, Mundra	19,10,946/-	19,10,946/-	114A

2.3 Being aggrieved with the impugned orders as above, the Appellant had earlier filed appeals with the Commissioner (Appeals) as under :-

Table-III

Sr. No.	Appeal No.	OIO No. & date
1	S/49-122/CUS/MUN/2021-22	MCH/1064/DC/MK/Gr. VI/2021-22 dated 16.07.2021 passed by the Additional Commissioner of Customs, Mundra.
2	S/49-142/CUS/MUN/2021-22	MCH/DC/AA/671/2020-21 dated 31.12.2020 passed by the Deputy Commissioner of Customs, Mundra.
3	S/49-670/CUS/MUN/2021-22	MCH/DC/AA/671A/2020-21 dated 30.12.2020 passed by the Deputy Commissioner of Customs, Mundra.
4	S/49-671/CUS/MUN/2021-22	MCH/ADC/SK/46/2021-22 dated 05.08.2021 passed by Additional Commissioner of Customs, Mundra.

The then Appellate Authority had decided the above appeals vide OIA No. MUN-CUSTM-000-APP-39 to 42-23-24 dtd. 14.07.2023 wherein he rejected the appeals listed at Sr. no. 1 & 2 in Table-III above. Further, vide aforesaid OIA,

appeals at Sr. No. 3 & 4 were remanded to the adjudicating authority for examining the limited issue of invocation of extended period and imposition of penalty under Section 114A of the Customs Act, 1962

2.4 Being aggrieved with the above OIA No. MUN-CUSTM-000-APP-39 to 42-23-24 dtd. 14.07.2023, the Appellant filed appeals with Hon'ble CESTAT, Ahmedabad. Hon'ble CESTAT, Ahmedabad vide its Final Order No. 11097-11100 dtd. 17.05.2024, remanded the matter back to the Appellate Authority with following direction;

" 6.3 It is thus clear that Broomsticks which are made up of plastic and do not use a vegetable material alone are taxable w.e.f 22.09.2017 in Notification No. 01/2017 since after amendment, the Broomsticks fall under Serial No. 260 of Notification No. 01/2017 have to be of other than Chapter Heading No. 96031000 and therefore have to be Broomsticks of other than twigs and such vegetable materials. Since, the show cause notice has not taken note of development through above stated amendments, therefore in the instant case, learned Commissioner (Appeals) while deciding classification should keep above discussion in mind while working into demand period and related statutory changes. It should first decide about the nature of Broomsticks/ brooms and its classification with statutory changes. Matter is accordingly remanded back to decide the nature of goods. Party in any case shall be free to raise any other point on merits, limitation if desired

7 Appeal allowed by way of remand."



PERSONAL HEARING:

3. In pursuance of directions issued by the Hon'ble CESTAT, Ahmedabad vide above order, personal hearing was granted to the Appellant on 09.07.2025, wherein Shri Aman Garg, Advocate attended the hearing on behalf of the Appellant in virtual mode. He reiterated the submissions made at the time of filing of appeals. He also filed additional submissions with copy of judgments and Phytosanitary certificate. In their additional submission, the Appellant has raised the following contentions :-

- Grounds taken in first round of litigation and mentioned in appeal itself, are not reiterated here for the sake of brevity and may be taken as part

and parcel of these submissions. The Appellant are reiterating the grounds of appeal.

- Hon'ble CESTAT, vide Final Order dated 17.05.2023, has categorically held in Para 6.1 to 6.3 that 'Broomsticks' made up of plastic alone are taxable w.e.f. 22.09.2017 in terms of Notification No. 1/2017 since after amendment, the broomstick falling under serial no. 260 of Notification No. 1/2017 have to be of other than Chapter Heading 9603 1000 and therefore, have to be broomsticks of other than twigs and such vegetable materials. It has also been held that nature of broomsticks should be decided first.
- In the present case, the Appellant has not imported broomsticks made of plastics. The said contention is supported with fact that the goods of the Appellant had been cleared under Chapter Heading 9603 1000 and said classification has not been disputed by the department. Thus, the Appellant was/is entitled to exemption provided under Sr. No. 144 of the Notification No. 2/2017-CT(Rate) dated 28.06.2017.
- Finding given in the Final Order dated 17.05.2023 is binding in nature and has also attained finality since not challenged by the department. As per the Final order, only plastic broomsticks are taxable, thus, no demand of duty is sustainable in the present case.

The Appellant is also placing reliance upon judgment of Kolkata Tribunal passed in Ravi Sarda Vs. CC(Port) in which benefit of Sr. No. 144 of Notification No. 2/2017 has been granted to identical goods. Present case is thus squarely covered with said judgment.

DISCUSSION AND FINDINGS:

4. I have carefully gone through the case records, Final Order No. 11097-11100 dtd. 17.05.2024 passed by the Hon'ble CESTAT, Ahmedabad as well as additional submissions made by the Appellant. I find that in the first round of litigation, the issues raised in the appeals were categorically specified by the then appellate authority for determination and accordingly decide vide OIA No. MUN-



CUSTM-000-APP-39 to 42-23-24 dtd. 14.07.2023. The relevant part of the said OIA is reproduced as under for easy reference :-

" 5.2 I find that that the appellant in their appeal memorandum have not contested the classification of the goods imported by them against Sr No. 260 of Schedule-I of Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017. They have merely stated that they were under bonafide belief that the exemption was available to them and accordingly they had filed Bills of Entry in question. Therefore, in the present appeal, the issues before me for determination are as under:

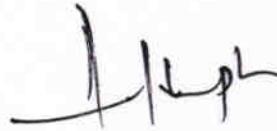
- i. Whether department can initiate proceedings under Section 28 of the Customs Act, 1962, without challenging the assessment made under the Bills of Entry*
- ii. Whether extended period of limitation is invokable and whether the appellant is liable for penalty under Section 117 or 114A of the Customs Act, 1962, as the case may be, in the facts and circumstances of the case."*

5. From the above, it is observed that earlier the appellant had not disputed the classification either before the adjudicating authority or before the then appellate authority. In view of the same, the classification of goods in question was not examined till now. Now the Hon'ble CESTAT has remanded the matter to the appellate authority for deciding the nature of goods in question i.e. 'Broomsticks/brooms' and its classification with statutory changes. However, it is observed that entire facts for determining the classification are not available before me. It is further observed that there is no speaking order on the classification by the adjudicating authority as the issue of classification has emerged at this juncture. Nowhere in the SCN or OIO, it can be inferred whether the goods in question i.e. broomstick are of made from plastic or vegetable material. Vide aforesaid order, the Hon'ble CESTAT has directed to determine nature of impugned goods i.e. whether the said goods are made up of plastic or vegetable material. However, I find that this verification cannot be done from the documents available. Further, during the hearing, the appellant has produced a copy of Phytosanitary Certificate which has not been examined by the adjudicating authority. In the given circumstances, I am of the considered view that the issue of classification of impugned goods needs to be examined by the adjudicating authority first after verification of records at the port of import.

Therefore, I find that remitting the case to the proper officer for passing fresh speaking orders in each case becomes sine qua non to meet the ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section (3) of Section 128A of the Customs Act, 1962, for passing speaking order by the proper officer of the Customs Act, 1962 by following the principles of natural justice. While passing the speaking order, the proper officer shall also consider the Final Order dated 17.05.2024 passed by the Hon'ble CESTAT cited above, along with the submissions made by the appellant in present appeals on merits. In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs – 2004 (173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in case of Prem Steels P. Ltd. [2012-TIOL-1317-CESTAT-DEL] and the case of Hawkins Cookers Ltd. [2012 (284) E.L.T. 677(Tri. – Del)] wherein it was held that Commissioner (Appeals) has power to remand the case under Section-35A(3) of the Central Excise Act, 1944 and Section-128A(3) of the Customs Act, 1962.

6. In view of the above discussion, all the four appeals filed by M/s. Rajat International are allowed by way of remand.




 (AMIT GUPTA)
 Commissioner (Appeals),
 Customs, Ahmedabad

Date: 11.07.2025

F.No. S/49-489/CUS/MUN/2024-25
 F.No. S/49-137/CUS/MUN/JUL/2025-26
 F.No. S/49-138/CUS/MUN/JUL/2025-26
 F.No. S/49-139/CUS/MUN/JUL/2025-26

By Registered post A.D/E-Mail

2411

To,
 M/s. Rajat International
 H.No. 1776/F,
 Mohalla Rampura, Hisar,
 Haryana-125001

सत्यापित/ATTESTED


 अधीक्षक/SUPERINTENDENT
 सीमा शुल्क (अपील), अहमदाबाद.
 CUSTOMS (APPEALS), AHMEDABAD.

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad zone, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House , Mundra.
3. The Deputy/Assistant Commissioner of Customs, Custom House, Mundra.
4. Guard File.

